



Ministry of Finance, Trade and the Blue Economy in collaboration of
Seychelles Revenue Commission

PROCEDURAL GUIDELINES FOR ADMINISTERING APPLICATION AND ISSUANCE OF CERTIFICATES OF ORIGIN

Handbook for Exporters

1.0 INTRODUCTION

"Preferential rules of origin are applied by countries that offer certain trade partners zero-duty or reduced-duty access for their imports as a means of determining the eligibility of products to receive such preferential access. These rules of origin are required to prevent trade deflection or simple transshipment, whereby products from non-preferred countries are redirected through a free trade partner to avoid the payment of customs duties."(Paul Brenton.2005)

Seychelles forms part of several preferential trade arrangements , namely Common Market for Eastern and Southern Africa Free Trade Area (COMESA FTA) , interim Economic Partnership Agreement (iEPA)with the European Union and the Southern Africa Development Community Free Trade Area (SADC FTA); As part of the rules governing these preferential trade agreements, member states are required to adhere to certain requirements, in particular the Rules of Origin which as stated above determines the eligibility of products to receive preferential access in members' markets.

These particular requirements provide the framework under which a product can be considered originating and thus qualify for tariff preferences as well as the administrative function that is required by participating countries.

On that basis, for our exporters to benefit under preferential agreements that Seychelles is party to, a Certificate of Origin is required to be attached to each consignment of qualifying goods exported, as a proof of origin.

This paper, amongst other information, provides a brief of the procedures required to be followed to obtain a Certificate of Origin for products originating from Seychelles. Note that the actual rules of origins will differ under each agreement and that each arrangement have its own detailed procedures that exporters and customs officials are advised to follow.

2.0 GENERAL PROCEDURES

a. Notification of Competent Authority

The Seychelles Customs/Revenue Commission is the sole authority notified and recognised by our international partners as the legal entity to issue such certificates to benefit from preferential tariff arrangements.

b. Notification of Authorised signatories/stamp

For a certificate of origin to be viable, the Seychelles Customs/Revenue Commission also have to notify its partners its official stamp and the names, ranks, signatures and location of the officials authorised to endorse a Certificate of Origin. The Seychelles Customs/Revenue Commission shall notify to its partners any changes made to the above.

c. Printing of certificate

The Seychelles Customs/Revenue Commission is the sole authority that can authorise the printing of certificates.

d. Register of certificate

The Seychelles Customs/Revenue Commission shall maintain a register of all certificates printed and the details of the exporter to whom it was issued.

e. Location of register

The Classification, Valuation & Rules of Origin (CVO) Unit of the Seychelles Customs, shall hold the Master Register of Certificates and be responsible for the reconciliation of other sub-registers which would be held by other Authorised offices listed below.

f. Authorised offices for the issuance of Certificate of Origin

The offices listed below are the only offices authorised by the Seychelles Customs/Revenue Commission to issue Certificate of Origins;

- 1. The CVO (Classification, Valuation & Rules of Origin) Unit, Customs House Building, New Port**
- 2. Seychelles Revenue Commission, Advisory Centre , Ocean Gate House**
- 3. Airport Cargo Unit**
- 4. Airport Passenger Terminal**
- 5. Airport Export Unit**
- 6. Seaport Export Unit**
- 7. SRC office, Praslin**

The Seychelles Customs/Revenue Commission shall notify any future changes to the above listed authorised offices on its website or in any other local media.

g. Registration of Exporters

All exporters should fill out a onetime registration form which can be obtained at the Authorised offices of Seychelles Customs/Revenue Commission.

In cases where exporters wishes to trade under a preferential trade regime the completed registration form shall be accompanied by all appropriate documents proving the originating status of the products concerned destined for exports, the destination of the exports, as well as the fulfillment of the other requirements of respective Protocols. The form and supporting documents must be submitted to the CVO one month before exporting under the relevant preferential trade agreement.

It is the responsibility of exporters to be adequately informed of the specific Rules of Origins under each respective trade regime.

If the exporter meets the given criteria, the Assistant Commissioner of Customs shall provide a letter of approval.

Why you need to be registered?

Registration is necessary to ensure that exporters receive necessary information on trade procedures before the exporter starts to trade with other countries/region. If the exporter trades under the preferential trade regime, the procedure for exportation would be different from exporters trading to third countries. .

h. Maintain register of exporters

The Seychelles Customs/Revenue Commission (Classification, Valuation & Rules of Origin Unit) shall maintain a register of all exporters wishing to trade; and the destination of their exports.

In the event of changes to all exporters' destined market or exported goods, it is the obligation of Exporter to notify CVO of the changes.

The register of exporters shall be updated accordingly.

3.0 OBTAINING AND COMPLETING A CERTIFICATE OF ORIGIN

3.1 Exporter's obligation

- a. Blank Certificates of Origin may be obtained from designated customs offices
- b. For all certificates of origin issued, the exporter shall acknowledge receipt of the certificate in the appropriate ledger.
- c. Prior to export of goods under tariff preferences, the registered exporter should do the following;
 - i. Ensure that the products for which he is seeking a certificate have been approved, as per his letter of approval
 - ii. Complete a Certificate of Origin for each shipment based on his letter of approval issued by Customs Division.
 - iii. Quote his registration number in the appropriate box on the certificate (if applicable)
 - iv. If the certificates are handwritten, they shall be completed in ink in printed characters.
 - v. The description of the products must be given in the box reserved for this purpose without leaving any blank lines.
 - vi. Erasures or super-impositions are not allowed on the certificate, in cases where there is any alteration to be made the erroneous entries should be struck out

and thereafter the correct information should be inserted. Any alterations made must be initialed by the person who has filled the certificate and endorsed by an Authorised Customs Officers.

- vii. Any unused spaces on the certificate should be crossed out in a manner as to prevent any subsequent additions.
- viii. Following completion of the certificates, the exporter or its authorised representative is required to submit the export declaration, together with the Certificate of Origin and other supporting documents to Customs Division.

Who can fill in a Certificate of Origin?

The producer/exporter/ Authorised agent should complete the Certificate, as he is the person who has the facts about the originating status of the goods to be exported.

The application must be filled in either English or French

Proof of Origin

Goods that have been accepted as meeting all the requirements of the Rules of Origin are entitled to a COMESA/SADC Certificate of Origin. EPA?

The Certificate should be issued by the Customs/Revenue Authority in the Seychelles. The Certificate of Origin should be attached to the exported goods declaration to enable the Customs authorities of the importing Member State to grant preferential tariff treatment to the shipment.

3.2 Customs Obligation

- a. Consignments to be inspected by Customs at the discretion of the Assistant Commissioner of Customs.
- b. Customs reserves the right to request for additional information prior to endorsement of the certificates.
- c. A processing fee of SR100 per certificate shall be applicable irrelevant of whether endorsed or not endorsed.
- d. Customs shall take any steps necessary to verify the originating status of the products and the fulfillment of the other requirements of the respective Protocols.
- e. For this purpose, they shall have the right to request for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4.0 PRESERVATION OF PROOF OF ORIGIN AND SUPPORTING DOCUMENTS

The exporter, the supplier, and the customs authorities of the exporting country shall keep all relevant documents for the duration required under the respective preferential trading agreements Seychelles is party to.

5.0 CANCELLATION OF CERTIFICATE OF ORIGIN

For cancellation of Certificates, the exporter should surrender any certificate of origin (endorsed or not) previously issued by Customs through a written application for cancellation, including reasons for this cancellation, to the Customs Officers at the CVO Unit.

6. 0 RETROSPECTIVE ISSUE OF CERTIFICATE OF ORIGIN

The exporter should make an application in writing in exceptional circumstances for retrospective issuance of certificate of origin and state the reasons for such request.

7.0 ISSUE OF DUPLICATE CERTIFICATE OF ORIGIN

In the event of theft, loss or destruction of a certificate, the exporter should apply in writing for the issuance of a duplicate certificate of origin. Evidence including any international correspondence shall be adduced to support the request.

8.0 CRITERIA TO MEET VARIOUS ORIGINATING STATUS

These can be found in respective Protocols as per the following links:

SADC

http://www.sadc.int/documents-publications/show/Protocol_on_Trade1996.pdf

COMESA

http://programmes.comesa.int/index.php?option=com_content&view=article&id=83&Itemid=106

IEPA

[http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:22012A0424\(01\)](http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:22012A0424(01))

Others

<http://www.seychellestradeportal.gov.sc/>

Annex 1 - Procedures Comparison Matrix

Procedures	Common Market for Eastern and Southern Africa (COMESA)	Southern African Development Community (SADC)	Indian Ocean Commission (IOC)	Interim Economic Partnership Agreement with the EUROPEAN Union (iEPA)	GSP from Eurasian Customs Union (Belarus, Kazakhstan, Russia Armenia and Kyrgyzstan)
REGISTRATION OF EXPORTERS	<p>Companies wishing to export are required to register with the Customs Division of the Seychelles Revenue Commission (SRC).</p> <p>Minimum requirements:</p> <ol style="list-style-type: none"> 1. All exporters should fill out a onetime registration form which can be found at the offices of Seychelles Customs/Revenue Commission; 2. Registration form and supporting documents should be submitted one month prior to exportation; 3. All existing exporters should register by 31st August, 2015. 4. The following should also be included in the registration: <ol style="list-style-type: none"> a. Physical address of the company b. contact details: contact person, telephone number, fax number, email address, etc; c. any additional documents that may be required. 5. Following registration and receipt of letter of approval from the Assistant Commissioner, a registration number will be issued to the exporter. 				

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WHAT THE EXPORTER¹ SHOULD DO TO OBTAIN A CERTIFICATE OF ORIGIN (CoO)	<ol style="list-style-type: none"> 1. An exporter intending to export goods to a COMESA Member State and wanting such goods to be granted preferential tariff treatment in the importing Member State must obtain a COMESA CoO from the Customs Division of the SRC. 2. To obtain a COMESA CoO, the exporter should have presented to the Customs Division of the SRC evidence that the goods have been produced in conformity with the conditions specified in Rule 2 paragraph 1 of the Protocol on the 	<ol style="list-style-type: none"> 1. An exporter intending to export goods to a SADC Member State and wanting such goods to be granted preferential tariff treatment in the importing Member State must obtain a SADC CoO from the Customs Division of the SRC. 2. To obtain a COMESA CoO, the exporter should have presented to the Customs Division of the SRC evidence that the goods have been produced in conformity with the conditions specified in Article 12 and Annex 1 of the SADC Protocol on Trade 	<ol style="list-style-type: none"> 1. An exporter intending to export goods to a IOC Member State and wanting such goods to be granted preferential tariff treatment in the importing Member State must obtain an IOC CoO from the Customs Division of the SRC. 2. To obtain an IOC CoO, the exporter should have 	<ol style="list-style-type: none"> 1. An exporter intending to export to a European Union (EU) Member State and wanting such goods to be granted preferential tariff treatment in the importing Member State must fill out both the movement certificate EUR.1 and the application form for a movement Certificate. 2. To obtain an EUR1 Certificate, the exporter should 	<ol style="list-style-type: none"> 1. An exporter wishing to benefit from this preferential tariff regime shall submit a completed declaration-certificate on form "A" adopted under the Generalized System of Preferences, stating the origin of the goods to the Customs Division of the SRC. 2. The certificate shall be valid for the granting of tariff preferences for 12 months from

¹ The CoO may also be completed by an authorised representative of that exporter.

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	<p>COMESA Rules of Origin.</p> <p>3. The evidence presented by the exporter should consist, inter alia, of:</p> <ul style="list-style-type: none"> a. the form of CoO completed by the exporter for each shipment and signed in Box 12 b. quote his registration number in the appropriate box of the certificate c. the Customs import entry relating to the imported 	<p>and further elaborated in the SADC Rules of Origin Regulation, 2003</p> <p>3. The evidence to be presented by the exporter should consist, inter alia, of:</p> <ul style="list-style-type: none"> a. direct evidence of the processes carried out by the exporter or producer to obtain the goods concerned, contained for example, in his accounts or internal bookkeeping; b. documents proving the originating status of materials used, issued or made 	<p>presented to the Customs Division of the SRC evidence that the goods have been produced in conformity with the conditions specified in Article 2 of the Protocol on Rules of Origin for products to be traded between the Member States of the IOC.</p> <p>3. The evidence to be presented by the exporter should</p>	<p>have presented to the Customs Division of the SRC evidence that the goods have been produced in conformity with the conditions specified in Protocol 1 concerning the definition of the concept of 'originating products' and methods of administrative Cooperation of the Interim ESA – EPA Agreement.</p> <p>3. The evidence to be presented by the exporter should consist, inter alia, of:</p>	<p>its date of issue.</p> <p>3. The certificate shall be issued by the customs authorities in a printed paper form, in Russian or English.</p>

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	<p>(foreign) materials used in the production,</p> <p>d. the commercial invoice to be sent to the importer,</p> <p>e. a statement detailing how the ex-factory cost or total cost of materials used in the production was arrived at, and,</p> <p>f. any other information as may be required.</p>	<p>out in any Member State</p> <p>c. documents issued or made out proving the working or processing of materials in any other SADC Member State</p> <p>d. any documents proving the originating status of goods used in working or processing issued in any country outside the SADC.</p> <p>e. any other information as may be required.</p>	<p>consist, inter alia, of:</p> <p>a. the form of CoO completed by the exporter for each shipment and signed in Box 12.</p> <p>b. proof of origin, namely,</p> <p>i. Declaration by the supplier.</p> <p>ii. copy of declaration on imported products used in the production</p> <p>iii. invoice destined to importer</p> <p>iv. Declaration detailing</p>	<p>(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;</p> <p>(b) documents proving the originating status of materials used, issued or made out ESA State, the EU Community or in one of the other countries or territories where cumulation is allowed.</p> <p>(c) documents proving the working</p>	

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			the cost of materials in production or ex factory cost of product being exported.	or processing of materials in an ESA State, in the EU Community or in one of the other countries or territories where cumulation is allowed.	
SUPPORTING DOCUMENTS	The supporting documents to be attached to a CoO shall include a copy of the export invoice or packing list or other particulars sufficient to allow them to be identified in the exporter's records, or any other documents as may be required by the Customs Authority.				
MINIMUM PERIOD OF RETENTION OF DOCUMENTS BY EXPORTERS/PRODUCERS	Five years	Five years	Five years	Three years	
PROCEDURES FOR PROCESSING THE CoO	CoO forms should be completed in triplicate for presentation to the certifying authority				

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DISTRIBUTION OF CoO AFTER CERTIFICATION	<p style="text-align: center;"><u>Original copy</u> For onward submission to the importer</p> <p style="text-align: center;"><u>Duplicate copy</u> To be retained by Customs</p> <p style="text-align: center;"><u>Third copy</u> To be returned to the importer for his record</p>				
RETROSPECTIVE ISSUANCE OF CoO	Subject to an application being made, within three months from the date of exportation of the product , by a registered exporter to Customs stating the reason for such an issue.	CoO may be issued exceptionally after exportation of the goods to which it relates if it is demonstrated to the satisfaction of Customs Division that: <ul style="list-style-type: none"> i. It was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. ii. The CoO was issued but was not accepted at 	CoO may be issued exceptionally after exportation of the goods to which it relates if it is demonstrated to the satisfaction of Customs Division that it was not issued at the time of exportation because of errors or involuntary omissions or special	A movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if: <ul style="list-style-type: none"> a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; 	CoO may be issued exceptionally after the good has been dispatched.

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		<p>importation in the Member State of destination for technical reasons.</p>	<p>circumstances.</p> <p>In this case exporter should present a certificate:</p> <ul style="list-style-type: none"> i. indicating the place and date of exportation of the product ii. attesting to the fact that the certificate was not submitted during exportation. 	<p>or</p> <p>b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.</p> <p>In this case the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates,</p>	

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	Certificate must be endorsed in box 5 with "ISSUED RETROSPECTIVELY"	The inscription 'ISSUED RETROSPECTIVELY' shall be inserted in bold characters across the CoO.	Certificate must be endorsed with "ISSUED RETROSPECTIVELY or DELIVRE A POSTERIORI"	and state the reasons for his request. Movement certificates EUR.1 issued retrospectively must be endorsed in the 'Remarks' box with the following phrase in English: 'ISSUED RETROSPECTIVELY'	In Box 4 of the CoO the following should be inscribed: « issued retrospectively ».
ISSUANCE OF A REPLACEMENT OR DUPLICATE CoO	Subject to an application being made, within three months from the date of exportation of the product , by a registered exporter to Customs stating the reason for such an issue.	In the event of theft, loss or destruction of a CoO, the exporter may apply for a duplicate made out on the basis of the export documentation in possession Customs The exporter shall furnish a written statement to the Issuing Authority giving reasons why a duplicate is required and the number and date of	In the event of theft, loss or destruction of a CoO, the exporter may apply for a duplicate made out on the basis of the export documentation in possession Customs.	In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.	In the case of the issuance of a duplicate certificate to replace a CoC which is damaged or lost, apply to the customs authorities which issued it for a duplicate. A duplicate of the certificate is calculated from the date of issuance of

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		the original CoO.		The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.	the original certificate.
	Certificate must be endorsed in box 5 of the form with: "REPLACEMENT CERTIFICATE NO..... OF CERTIFICATE OF ORIGIN NO... ISSUED ON"	The inscription "DUPLICATE" shall be inserted in bold characters across the CoO.	Certificate must be endorsed with "DUPLICATE or DUPLICATA"	The duplicate issued in this way must be endorsed in the 'Remarks' box with the following word in English: 'DUPLICATE'.	In Box 4 of the CoO the following should be inscribed: «duplicate».
INVOICE DECLARATION				May be made out by an approved exporter, or by any exporter for consignment consisting of one or more packages containing originating products	

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				whose total value does not exceed EURO 6,000.00	
TREATMENT OF SMALL CONSIGNMENT OF GOODS	Small-scale border traders who import originating goods of a commercial nature valued at US\$200 will benefit from COMESA preferential tariffs through the use of a simplified form of certificate of origin and a simplified Customs declaration form.	No certificate is required for small consignments addressed to private individuals or carried in traveller's baggage, provided that such importations are of a non-commercial nature and the aggregate value of the importation does not exceed an amount which shall be the equivalent amount in local currency of US\$250.		No certificate is required for products sent as small packages from private persons to private persons or forming part of travellers' personal luggage the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.	No certificate is required for small consignments of goods (with a customs value under \$5,000). In such cases the country of Origin of the goods may be declared in commercial papers or other accompanying documentation.
TRANSIT PROCEDURE	The goods should be consigned directly from one COMESA member State to a consignee in another COMESA member State.	Goods shall be accepted as directly consigned if they have transited through a third country provided that the goods: a. were under constant		When the products enter a State or territory referred to in Articles 3 and 4 of the Protocol, other	Goods shall be accepted as directly consigned if they have transited through a third country due to

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	<p>However, goods consigned from and to land locked COMESA member States may for purposes of transportation, transit through other countries.</p>	<p>Customs control of that third country; b. have not undergone further processing or any other operation outside the territories of the SADC countries, other than unloading, reloading or any operation necessary to preserve the goods in good condition, such as inspection, removal of dust that accumulates during shipment, ventilation, spreading out or drying, chilling, replacing salt, addition of sulphur dioxide or aqueous solutions, replacing damaged packing materials and containers and removal of units of the goods that are</p>		<p>than the country of origin, a further period of validity of four months shall begin on the date on which the customs authorities in the country of transit enter the following in box 7 of the certificate EUR.1:</p> <ul style="list-style-type: none"> a) the word 'transit', b) the name of the country of transit, c) the official stamp, a specimen of which has been made d) available to the European Commission e) date of the endorsements 	<p>geographical, transport, technical or economic reasons, provided that the goods in transit, including in their temporary warehousing in those countries are under customs supervision.</p>

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		spoiled or damaged and present a danger to the remaining units of the goods; c. have not entered the domestic market of the transiting country.			
PROCESSING FEE	SCR 100.00				
PROCESSING TIME	Same Day				
PROCESSING OFFICE	1. Customs HQ - New Port 2. Customs Office - Airport Cargo 3. Customs Office - International Passenger Terminal				